



सत्यमेव जयते

The Gujarat Government Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

VOL. LXIII]

MONDAY, JANUARY 3, 2022 / PAUSHA 13, 1943

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 1st January, 2022.

Notification No. 19/2021-State Tax (Rate)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-1) GST-2022/S.11(1)(60)/TH:- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-36) GST-2017/S.11(1)(1)-TH dated the 30th June, 2017 being Notification No. 2/2017-State Tax (Rate), namely:-

In the said notification, in the Schedule,-

- (i) against S. No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;

- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

“97A	2009 89 90	Tender coconut water other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
------	---------------	--

- (v) S. No. 101 and the entries relating thereto shall be omitted;
(vi) against S. No. 141, for the entry in column (2), the entry “8807” shall be substituted;

By order and in the name of the Governor of Gujarat.

DILIP THAKER,

Deputy Secretary to Government.

